



CITY OF LODI

COUNCIL COMMUNICATION

AGENDA TITLE: Establish \$10.00 fee for each Business Tax Duplicate Certificate, and no charge for each Business Branch Establishment Certificate and Change of Location Business Tax Certificate

MEETING DATE: September 3, 1997

PREPARED BY: Finance Director

RECOMMENDED ACTION: That the City Council, by resolution, set a fee of \$10.00 for each Business Tax Duplicate Certificate, and no charge for each Business Tax Branch Establishment Certificate and Change of Location Business Tax Certificate.

BACKGROUND INFORMATION: The City Council adopted Chapter 3.01, Business Tax Certification effective March 1, 1995. The following sections require fees to be set by resolution of the City Council:

Section 3.01.330 Duplicate to replace any business tax certificate previously issued which has been lost or destroyed. Recommended fee: \$10.00

Section 3.01.340 A separate business tax certificate for each branch establishment at the request of the owner, provided the business uses a single set or integrated set of books calculated on all of the gross receipts of the business. Recommended fee: No charge A branch establishment may be considered an economic benefit to the city.

Section 3.01.350 No business tax certificate shall be transferable, however a person, upon application, may request a business tax certificate be reissued for transacting and carrying on of such business under such business tax certificate at some other location to which it is to be moved. Recommended fee: No charge. A change of location may be viewed as necessary or unavoidable to improve business.

FUNDING REQUIRED - None

Maxine Cadwallader, Sr.

Vicky McAthie, Finance Director

Prepared by: Maxine Cadwallader, Revenue Manager

APPROVED: _____

H. Dixon Flynn
H. Dixon Flynn -- City Manager

RESOLUTION NO. 97-136

A RESOLUTION OF THE LODI CITY COUNCIL TO ESTABLISHING FEES
FOR EACH BUSINESS TAX DUPLICATE, BUSINESS BRANCH
ESTABLISHMENT CERTIFICATE, OR CHANGE OF LOCATION BUSINESS
TAX CERTIFICATE

WHEREAS, Section 3.01.330 of the Lodi Municipal Code requires the City Council, by resolution, to set a fee for a duplicate business tax certificate to replace any certificate previously issued which has been lost or destroyed; and

WHEREAS, Section 3.01.340 of the Lodi Municipal Code requires the City Council, by resolution, to set a fee for each branch establishment business tax certificate at the request of the owner, provided the business uses a single set or integrated set of books calculated on all of the gross receipts of the business; and

WHEREAS, Section 3.01.350 of the Lodi Municipal Code requires the City Council, by resolution, to set a fee whenever a person, upon application, may request a business tax certificate be reissued for transacting and carrying on of such business under such business tax certificate at some other location to which it is to be moved.

NOW, THEREFORE, BE IT RESOLVED by the Lodi City Council hereby sets the fees as follows:

1.)	Business Tax Duplicate Certificate	\$10.00
2.)	Business Tax Branch Establishment Certificate	No Charge
3.)	Change of Location Business Tax Certificate	No Charge

BE IT FURTHER RESOLVED, that the Finance Director is hereby directed to collect such fee upon application for a duplicate business tax certificate.

BE IT FURTHER RESOLVED by the Lodi City Council that this Resolution become effective immediately.

Dated: September 3, 1997

I hereby certify that Resolution No. 97-136 was passed and adopted by the City Council of the City of Lodi in a regular meeting held September 3, 1997, by the following vote:

Ayes:	Council Members -
Noes:	Council Members -
Absent:	Council Members -
Abstain:	Council Members -

Alice M. Reimche
City Clerk